

H.E. Chesteen, III, CPA Rhonda G. Whittington, CPA Thomas J. Beck, CPA Members of American Institute of Certified Public Accountain Society of Louisian, Certified Public Accountant

December 22, 2008

Society of LCPAs
Peer Review Committee
2400 Veterans Blvd.
Suite 500
Kenner, LA 70062

Ladies and Gentlemen:

This letter represents our response to the report and letter of comments issued in connection with the review of our accounting and auditing practice for the year ended July 31, 2008. The matters discussed herein were brought to the attention of all personnel at a training session held on December 19, 2008. In addition, the matters discussed in this letter will be given special emphasis in our monitoring procedures.

Non-Engagement Partner Review-We have amended our firm's policies and procedures to require non-engagement partner review of all audit and review engagements. We have also taken special note of the matters brought up by our peer reviewer regarding the omitted title in the auditor's report and the omission of the reference to the footnotes on the financial statements. In addition, we reviewed profession standards regarding management representation letters in review engagements and the criteria for classifying an event as an extraordinary event. We believe that requiring a non-engagement partner review of audit and review engagements before issuance will insure compliance with professional standards on future engagements.

We believe these actions are responsive to the findings of the review.

Sincerely,

Chesteen & associated, LLC